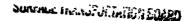
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May 24, 2011

Chief, Section of Administration Office of Proceedings Surface Transportation Board 395 E Street, SW Washington, DC 20423-0001

Dear Section Chief:

Please find attached one original of the Memorandum of Railroad Equipment Lease Agreement dated as of April 4, 2011 between the following parties:

Lessee: United States Steel Corporation

600 Grant Street, Room 1812 Pittsburgh, PA 15219-2800

Lessor: The David J. Joseph Company

300 Pike Street Cincinnati, OH 45202

Please see Exhibit A for the equipment, (260) railcars, involved in this transaction.

This filing is to appear in the index as follows: Memorandum of Railroad Equipment Lease Agreement dated as of April 4, 2011 related to two hundred sixty (260) railcars bearing reporting marks: DJTX 700-856, inclusive and JTSX 101457-101561, inclusive.

Please file this agreement as a primary document. The filing fee in the amount of \$41.00 can be charged to our account. Please return a stamped original to my attention.

Should you have any questions or need further information, please do not hesitate to contact me at (513) 419-6062.

Sincerely,

fulie Woodard

**Documentation Coordinator** 

ulie Woodard

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BOARD HOLLAND CONTRACTOR

## **MEMORANDUM OF** RAILROAD EQUIPMENT LEASE AGREEMENT

This MEMORANDUM OF RAILROAD EQUIPMENT LEASE ("Memorandum of Lease") entered into this 4<sup>th</sup> day of April, 2011, is intended to evidence the lease dated as of April 4, 2011 (the "Lease"), between THE DAVID J. JOSEPH COMPANY, a Delaware corporation ("Lessor"), and UNITED STATES STEEL CORPORATION, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the two hundred sixty (260) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

THE DAVID J. JOSEPH COMPANY

UNITED STATES STEEL CORPORATION

By: Yelly C. Poeller Name: Kelly C. Poeller Title: YP France, Brokerage

Date: 4/8/11

By:

Title: MgR. Rup miterals Temposition

Date: 4/8/1

STATE OF OHIO ) 3 SS:
COUNTY OF HAMILTON )
The foregoing instrument was acknowledged before me this day of April, 2011, by
Killy Challin, the VP Finance, Broking of The David J. Joseph
Company, a Delaware corporation, on behalf of the corporation.  Notary Public
My Commission has no expiration.
ANGELA DENISE WATTS Attorney at Law Notary Public, State of Ohio My Commission Has No Expiration Date Section 147.03 O.R.C.  STATE OF Ilmanuscus SS:
The foregoing instrument was acknowledged before me this 4th day of April, 2011, by
the Ing. In minut Throndson, of United States Steel Corporation,
a Delaware corporation, on behalf of the corporation,
Notary Public
My Commission expires:  COMMONWEALTH OF PENNSYLVANIA  Notarial Seal  Germa Carlson, Notary Public City of Pitisburgh, Allegheny County My Commission Expires April 14, 2013  Member, Pennsylvania Association of Notarias

## **EXHIBIT A**

To the Memorandum of Lease dated April 4, 2011, between The David J. Joseph Company and United States Steel Corporation.

## **DESCRIPTION OF UNITS**

Two hundred sixty (260), railcars currently bearing reporting marks:

DJTX 700-856, inclusive

and

JTSX 101457-101561, Inclusive.